IN THE HIGH COURT OF JUDICATURE, ANDHRA PRADESH
AT HYDERABAD

(Special Original Jurisdiction)

THURSDAY, THE FIRST DAY OF JULY
TWO THOUSAND AND FOUR

PRESENT

THE HON'BLE MR JUSTICE B.PRAKASH RAO

WRIT PETITION NO : 10519 of 1994

Between:

Sri Ravindra Modern Rice Mill,

Rep:by its Managing Partner,

V.Harendra Babu, Kanuru,

Penamalur (Mandal),

Vijayawada.

..... PETITIONER

AND

1. Government of Andhra Pradesh,

rep: by its Secretary for Revenue

(UC-III) Department, Secretariat

Buildings, Hyderabad.

2. Special Officer & Competent Authority,

Urban Land Ceilings,

Vijayawada. **.....RESPONDENTS**

Petition under Article 226 of the constitution of India praying that in the circumstances stated in the Affidavit filed herein the High Court be pleased to call for the records in G.O.Ms.No.432, Revenue (UC-III) Department, Dated 13-05-1994 of

the Government of Andhra Pradesh and quash the same by issue of a Writ of Certiorari or any other appropriate Writ declaring the same to be null and void.

Counsel for the Petitioner:MR.P.M.GOPAL RAO

Counsel for the Respondents: GP FOR REVENUE

The Court made the following :

ORDER:

Heard the learned Counsel for the petitioner and the learned Government Pleader for Revenue appearing on behalf of the respondents.

The petitioner herein, who is a declarant and who obtained the exemption from the respondent No.1 herein, seeks to assail the impugned orders in G.O.Ms.No.432, Revenue (UC-III) Department, dated 13-05-1994 canceling the said exemption.

The case of the petitioner in brief is that earlier the exemption was granted in G.O.Ms.No.156, Revenue (UC.III) Department, dated 01-02-1983, having regard to the requirement of the use of the land for the purpose of the unit and the present impugned orders are passed mainly on the ground that the said land has not been put to such use. According to the petitioner the construction of sheds is for the shelter of the workers of the factory, hence, cannot be treated in law as violation of the condition. Further it is also now pointed out that having regard to the subsequent exemption granted in G.O.Ms.No.733 Revenue (UC-III) Dated 31-10-1988, the controversy no longer exists and the petitioner is also entitled for the said benefit, and irrespective of the exemption granted earlier, the said benefit can be extended and in the event of which the question of canceling earlier exemption also does not arise.

Having considered the submissions made and also on perusal of the material it is evident to note that in view of G.O.Ms.No.733 dated 31-10-1988, as referred to above, this Court need not go into all other aspects and the petitioner is entitled for the exemption, to which there has been no serious dispute.

The Writ Petition is allowed. The impugned orders are set aside. No costs.

B.PRAKASH RAO, J.

Dated 01-07-2004.

Skmr

That Rule Nisi has been made absolute as above.

Witness the Hon'ble Sri Devinder Gupta, the Chief Justice on this Thursday the first day of July Two Thousand and Four.

ASSISTANT REGISTRAR

To

1. Secretary for Revenue,

Government of Andhra Pradesh,

(UC-III) Department, Secretariat

Buildings, Hyderabad.

2. Special Officer & Competent Authority,

Urban Land Ceilings,

Vijayawada.

3. 2 CCs to G.P. for Revenue, High Court Buildings, Hyderabad. (OUT).

4. 2CD copies.